

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
August 18, 2008
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Jeffrey T. Barber, CPA; Norwood G. Clark, Jr., CPA (via telephone); Tyrone Y. Cox, CPA; and Maria M. Lynch, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; John Morgan, CPA, Esq., NCACPA; J.R. Shearin, CPA, NCACPA; Suzanne Jolicoeur, AICPA; Curt Lee, Legislative Liaison, NCSA; Michael Weisel, Esq.; and David Coats, Esq.

CALL TO ORDER: President Winstead called the meeting to order at 10:06 a.m.

MINUTES: The minutes of the July 21, 2008, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The July 2008 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: By September 8, 2008, Board members are to send the Executive Staff any comments on the FASB Exposure Draft, *Reducing Complexity in Reporting Financial Investments*.

REQUEST FOR DECLARATORY RULING: Michael Weisel, Esq., and David Coats, Esq., attorneys for Crowe Chizek & Company LLC ("Crowe"), provided additional information to the Board regarding the Request for Declaratory Ruling submitted by Crowe. The additional information included new information for the Request for Declaratory Ruling and as not admitted as part of this public record.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Jordan moved and the Board approved the following recommendations of the Committee:

C2006558 – Carley Walker – Approve the signed Consent Order (Appendix I).

C20071288 – Robert Cooper - Approve the signed Consent Order (Appendix II).

200509-051 – Approve a revised Notice of Hearing for Mary Alayne Ferguson for November 17, 2008, at 10:00 a.m.

200511-063 – Approve a revised Notice of Hearing for Frederick Charles Garges for November 17, 2008, at 10:00 a.m.

200604-038 - Approve a Notice of Hearing for Jennifer Anne Moulton for December 17, 2008, at 10:00 a.m.

C2007719 - Approve a Notice of Hearing for Israel W. Rwejuna for January 20, 2009, at 10:00 a.m.

C2007735 – Approve a revised Notice of Hearing for Matthew K. Howard for October 20, 2008, at 10:00 a.m.

C2007599 – Close the case without prejudice.

UT20082507 – Suzanne Henderson – Accept a signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix III).

200408-028 – Pete A. Harward – Messrs. Cox and Harris moved to approve the Consent Order for permanent revocation of the NC CPA certificate issued to Mr. Harward. Motion passed with seven (7) affirmative and zero (0) negative votes (Appendix IV).

C20081039 – Dennis Alan Whitling - Messrs. Winstead and Jordan moved to approve the Consent Order for permanent revocation of the NC CPA certificate issued to Mr. Whitling. Motion passed with seven (7) affirmative and zero (0) negative votes (Appendix V).

Messrs. Harris and Jordan moved to approve the CPE compliance policy. Motion passed with seven (7) affirmative and (0) negative votes.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:
Mr. Cox moved and the Board approved the following recommendations of the Committee:

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE

Original Certificate Applications - The following were approved:

Stephanie L. Bacik
Mary Chandler Batchelor
Ian Arthur Bradley
Michael Leigh Bushnell
James Allen Canady
James Andrew Carros
Diane Samantha Clavier
Catherine Collins Csar
Andrew Scott Esses
Michael Peter Fanelli
Veroniek Marieke Cyrilla Fraeye
Alexander Edward Geranmayeh
Jessica Carol Gorrell
Peter Loren Gross
Cindy Kay Kelly

Timothy Paul Kindem
Lindsay N. Mank
Yiep Mat
Christine Hinman McKinney
Brett Stephen Miller
Amanda Marie Patty
Gilbert Mark Pieper Jr.
David Gordon Raiford Jr.
Stacy Leigh Roberson
Matthew Paul Seale
Jinga J. Shah
Brandon Dustin Spears
Lee-Jane W. Sun
Bradley Wade Whitley
Stephen Brian Williams

Robert Joseph Winckelmann

Karlotta Nord Young

Reciprocal Certificate Applications - The following were approved:

Matthew Joseph Blickley
Martin James Bonifer
Scott Alan Cottrill Sr.
April Shannon Gauger
Domingos Dias Henriques Jr.
Matthew T. Illuzzi
Jamesine M. Killorin
Frank Nolan Kissel
Daniel Paul Knapke

Valerie Cathey Lamar
Andrew Micah Largen
Yuxin Liu
Paul Stephen Mills
Joshua John Morgan
David Andrew Motsinger
Thomas Fletcher Poulk
Stephen Michael Vanscoy
Dong Yang

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Edward Joseph Steh T4967
Walter Phillip Miller T4968
Geoffrey Ronald Mize T4969
Thomas Clayton Davis T4970
Scott Thomas Matheson T4971
Ginger Elkins Doherty T4972
Christina Marie Pouza T4973
David Michael Woodworth T4974
Sarah Lynn Kennedy T4975

Laurie Dawn Cole T4976
Donika Lee Muckler T4977
Barry G. Long T5047
Alicia Helen Rockwell T5048
David Alexander Paulsen T5049
Victor Manuel Feliciano T5050
Karen Percent T5051
Michael Joseph Haragos T5052
George George Pawlush IV T5053

Reinstatements - The following were approved:

Marvin Jeffery Armstrong #22371
Lewis Blake Smyth Jr. #32784

Reissuance of New Certificate – An application for reissuance of new certificate submitted by Patricia Elizabeth Perkins (#27558) was approved.

Firm Registrations - The following professional corporation and professional limited liability company were approved by the Executive Director and ratified by the Board:

Abalos & Associates, PLLC
Bharti Sudan, CPA, Inc.

Retired Status Applications - The Committee approved the request for retired status submitted by Fred T. Denning (#3962) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

CPE Matters - The individuals listed below failed to comply with 2006 or 2007 CPE requirements. Staff recommended referral to the Professional Standards Committee. The Committee approved staff request:

William Babcock #22028
Emory Steven Daniel #9074
April Hardison #28413
Tracy E. Quill #26464

Ms. Lynch and Mr. Jordan moved to remove the moratorium on the approval of non-current ethics courses. Motion passed.

Examinations - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Olusola Abisuga	Michele Brewer
April Adam	Caroline Brown
Nathaniel Adams	Melvin Brown
Sahirah Al-Uqdah	Thomas Brown
Frederick Alexius	John Bruschi
Julianna Allen	Craig Bullins
Rebecca Allison	Darlene Burgess
Sheila Ammons	Heather Bush
Oyebukunola Ande	Roy Bush
Thomas Arman	Jason Byrd
Anne Asplin	Kimberly Byrd
Elizabeth Atkins	Travis Carswell
Shahin Bahadori	Kristen Chamberlain
Dwayne Baker	Ouray Clark
Katherine Baker	Daisy Colmer
Eurydice Barge	Evgeniya Comfort
Karen Barker	Charlene Cook Controne
Kelly Barnes	Jeffrey Cooper
Richard Bean	Christopher Cox
Lonnie Bewernitz	Melissa Craig
Alexis Blake	Patrick Craig
Sarah Boodman	Jason Creel
Michael Brafford	Frank Crutchfield
Brandon Brake	Jonathan Dail

Andrew Davis
Catherine Davis
Meredith Davis
Chenell Daye
Suzanne Dean
Patrick Decareaux
William Dillon
Chalette Doctor
Geoffrey Dornback
Tony Douglas
Christopher Downs
Jennifer Duchene
Andrew Eaker
Sarah Eaker
Deborah Epperson
Ashley Epps
Amanda Evans
Steffanie Evans
David Farmer
Kelvin Farmer
Amy Fergus
Nicole Fincher
James Floyd
Barbara Fuller
Timothy Gacsy
Carleton Gallagher
Philip Garofolo
Tammy Gaydon
Eric Glenn
Tawnya Glover
Brittany Gordon
Jennifer Gosnell
Katherine Granger
Ross Gravely
Erica Graves
Lucy Hagan
Harvey Hall
David Harrell
Kevin Harvey
Mary Hedgepeth
John Heffernan
Jacqueline Herbert
Susan Hilliard

Lynn Hoechstetter
Tanya Hoffa
Farah Hollingsworth
Jenna Hoover
Tiffany Howard
Sally Hughes
Whitney Hughston
Claude Hunt
Carol Iacovelli
Paragi Jariwala
Haley Jenkins
Jon Jessie
Angelika Johnson
John Jones
Carolyn Kee
Amphone Keonakhone
Geary Knapp
Julie Koehler
Margaret Koehler
Amy Kolster
Lauren Kortas
Kin Kulich
Jerri Lackey
Jeffrey Larotonda
Jared Lashley
Erin LaVoie
Jonathan Leak
Brian Lee
Rosalind Lewis
Chunxiao Li
Rebecca Lightfoot
Yuan Liu
Heather Livingston
Lovette Love
Layla Manning
Wanda Manning
Ana Marquez
Annitra Martin
Eric Martin
Jeffery Mason
Rachel Mason
Ashley Matthews
Michael May

Sally McClure
Megan McCormack
Kathleen McMillan
Laurie McMillen
Brian McNeil
Debra McNeill
Jennifer McNeilus
Alap Mehta
Ruchik Mehta
Ashley Middleton
Mark Mielke
Melissa Mikita
Tomie Miller
Bryan Mills
Ashley Milne
William Mims
Valerie Mitchell
Brian Moore
Lisa Moore
Matthew Morse
Matthew Mullen
Sherri Mullen
Derek Mumma
Saeed Munshi
Joseph Murphy
Michael Nichols
Tyiesha Nixon
Kimberly Norby
Russell Norris
David O'Dirling
Edith Onabanjo
Thersa Owens
Jennifer Pacheco
Rupal Patel
Lyle Phipps
William Pittman
Eric Plunkett
Paul Polk
James Pollack
Eddis Price
David Puder
Samantha Radel
John Reeder

Steven Regan
Marc Rhodes
Lauren Rice
Olga Rivenbark
Michael Rockholt
Heidi Rogers
James Rountree
Jonathan Scarpola
Sean Scully
Sharon Setzer
Kavita Shankar
Kelly Shea
Amber Sheeler
Jon Sholar
Christopher Shrewsbury
Martha Sides
Laura Smallwood
Bradley Smittek
Cameron Smith
Bryce Snyder
Elizabeth Southerland
Keturah Spann
Randy Sparks
Adam Steele
Roberto Sterling
Mark Strawn
Lauren Strebler
Brian Stringfellow
James Stroud
Jennifer Sue-Kam-Kam-Ling
Sahar Sultan
John Suther
Ericka Tapia
Gwendolyn Taylor
Penny Tennian
Julie Theberge
Daniel Thorn
Laura Tosti
Caleb Truitt
Meredith Tuttle
Bradford Tyson
Cheri Vancleave
Robert Vaughan

Gayathri Vijayagopalan
Amy Walker
Chaojun Wang
Galen Ward
Heather Ward
Hannah Webb
Laura Webb
Mark Wencel
Drew Westall
Donald Weymer
April White
Lisa Wicker
Daryl Williams
David Wilson

James Wilson
Kevin Wilson
Teddy Wilson
Jan Winnek
Valana Woodson
Sarah Work
Lori Wright
Tiffany Yokeley
Brent Young
Margaret Young
Michael Young
Katherine Yuan
Zijuan Zhuge
Maryia Zhuk

The Committee determined and accepted the grades received for the April - May 2008 exams.

CLOSED SESSION: Ms. Lynch and Mr. Harris moved to enter Closed Session with Executive Staff and Legal Counsel to discuss legal matters. Motion passed.

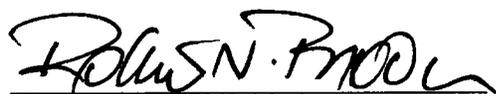
PUBLIC SESSION: Messrs. Winstead and Jordan moved to re-enter Public Session to continue with the Agenda. Motion passed.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Jordan and Harris moved to approve the proposed Board meeting dates for 2009. Motion passed.

ADJOURNMENT: Ms. Lynch and Mr. Barber moved to adjourn the meeting at 12:28 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2006558

IN THE MATTER OF:
CarleyWalker, #14461
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14461 as a Certified Public Accountant.
2. Respondent was engaged by a client to perform monthly accounting services, perform payroll services, and prepare personal and corporate tax returns.
3. Upon demand for the return of client records, Respondent failed to return the requested client records, to make those records available to the client's new CPA, or to respond in any manner to the client's request.
4. In November of 2006, the client filed a complaint with the Board detailing Respondent's failures to return client records and to respond to the client's requests for the return of those records.
5. Board staff sent at least three letters to Respondent's last known mailing address and two emails to Respondent's last known email address before Respondent responded to the Board's inquiry.
6. Respondent responded that all client records would be made available to the new CPA within one week of the date of Respondent's letter.
7. However, Respondent did not provide the client records to the new CPA until Board staff sent another letter to Respondent regarding the status of the return of client records.
8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.



Consent Order - 2
CarleyWalker

review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failures to return client records upon demand constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0305 (a).
3. Respondent failures to timely respond to a Board inquiry and to claim certified mail from the Board constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0206.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 30th DAY OF June, 2008

Carley R. Walker
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF AUGUST, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Attyya Vinteady
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20071288

IN THE MATTER OF:
Robert Cooper, #15401
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 1288 as a Certified Public Accountant.
2. While Respondent was actively licensed, Respondent failed to prepare an elderly client's tax return and failed to respond to repeated requests from the client's family for the return of the client's records.
3. The client's family filed a complaint with the Board.
4. Board staff sent a copy of the complaint to Respondent, but, citing Respondent's ill health, a member of Respondent's family (who was acting pursuant to a durable general power of attorney from Respondent) contacted the Board to resolve the return of the client's records. The client's records were returned.
5. After the complaint had been filed and Respondent had been written regarding the complaint, Respondent requested and was granted inactive status.
6. In response to Board staff's request for additional information, Respondent informed the Board that he had sold his firm in October of 2007.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to



Consent Order - 2
Robert Cooper

review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 8N .0212 and .0305.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 15th DAY OF August, 2008.

Robert M. Cooper
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF August, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whithead
President



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Suzanne Henderson
Respondent

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-1, a "certified public accountant" is defined as "a person who holds a certificate as a certified public accountant issued to him under the provisions of this chapter;" and,

WHEREAS, pursuant to N.C.G.S. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;" and,

WHEREAS, pursuant to N.C.G.S. §93-13, the Board may institute proceedings in an appropriate court seeking civil penalties of \$1,000.00 for each violation of the Act; and,

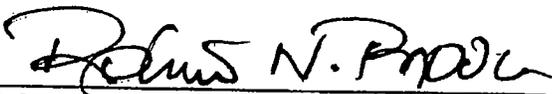
WHEREAS, Respondent Suzanne Henderson (hereinafter "Respondent Henderson") is not licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Henderson allowed her name to appear on a Power of Attorney and Declaration of Representative and identified herself on that document as a "Certified Public Accountant," Respondent Henderson thereby conveyed the false impression that she is authorized to engage in the public practice of accountancy, using a title other than 'accountant' when, in fact, she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such representations are misleading and contrary to N.C.G.S. §93-6.

THEREFORE, Respondent Henderson is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the title "certified public accountant" or "CPA" and identify herself only as "accountant."

North Carolina State Board of Certified Public Accountant Examiners

BY:


Robert N. Brooks, Executive Director

DATE:

July 30, 2008

In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

BOARD
JUL 11 2008

Suzanne Henderson - Page 2
Notice of Apparent Violation and
Demand to Cease and Desist

Consented to:

BY: Suzanne Henderson DATE: 7/10/08
Suzanne Henderson
NORTH CAROLINA State
Wake County

Sworn to (or affirmed) and subscribed before me this day by Suzanne Henderson

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a AZ Drivers License] [a credible witness has sworn to the identity of the principal(s) _____.]



Rodney A. Stambrough
Notary Public Signature
Rodney A. Stambrough
Notary Public Printed Name
July 10th, 2008
Date

Feb 24th, 2010

My Commission Expires

*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #: 200408-028

IN THE MATTER OF:

Pete Alexander Harward, #13977
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Pete Alexander Harward ("Respondent") was the holder of North Carolina certificate number 13977 as a Certified Public Accountant.
2. In August of 2004, Respondent informed the Board that he and his firm had been named as parties in a civil complaint which alleged that he and his firm had failed to comply with generally accepted auditing standards and generally accepted accounting principles in the preparation of audits for a client. (Exhibit A) The civil complaint was dismissed with prejudice upon settlement and release between the parties.
3. During the pendency of the Board staff investigation, Respondent Harward requested and was granted retired status; however, Respondent Harward was informed by Board staff that his retired status request was temporarily granted and that he continued to be subject to the Board's jurisdiction until such time as the Board's current disciplinary matter was resolved.
4. The 1998 and 2001 peer reviews for Respondent's firm which did not include the audits covered by the civil complaint were unmodified. However, in the 1998 and 2001 peer reviews, problems were identified in the areas of audit planning and assessment of fraud risk, audit documentation, analytical review, and financial statement disclosures.
5. Board staff's review of the 1999, 2000, and 2001, working papers for this client proved the allegations as set forth in the civil complaint that Respondent on behalf of Respondent's firm did not conduct the audits in accordance with Generally Accepted Auditing Standards and failed to comply with Generally Accepted Accounting Principles.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board



Consent Order - 2
Pete Alexander Harward

ex parte, whether or not the Board accepts this Consent Order as written. Respondent understand and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93. of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of NCGS 93-12 (9) e and 21 NCAC 08N .0201, .0202, .0203, .0209, .0212 and .0403.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Pete Alexander Harward, is hereby permanently revoked.

CONSENTED TO THIS THE 11th DAY OF August, 2008.

Pete Alexander Harward
Respondent

APPROVED BY THE BOARD THIS THE 10 DAY OF August, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whitehead
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20081039

IN THE MATTER OF:
Dennis Alan Whitling, #14043
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14043 as a Certified Public Accountant.
2. In an Affidavit signed on July 2, 2008, and submitted to the North Carolina State Bar (NC Bar), Respondent acknowledged as true the material facts of the NC Bar's investigation of Respondent regarding allegations of his misappropriation of funds from his employer, his diversion of legal fees to himself from an estate trust account for which he was a trustee, filing a false accounting with the Clerk regarding the disbursements of those fees, and disbursements of other fees which had not been approved by the Clerk. (Exhibit 1)
3. Based on the statements in his July 2, 2008, Affidavit, the NC Bar issued an Order of Disbarment in which it accepted the surrender of Respondent's license and disbarred him from the practice of law in North Carolina. (Exhibit 2)
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:



Consent Order - 2
Dennis Alan Whitling

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)(d) and (e) and 21 NCAC 8N .0201, .0202, .0203, and .0204.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Dennis Alan Whitling, is hereby permanently revoked.

CONSENTED TO THIS THE 12th DAY OF August, 2008.

Dennis Alan Whitling
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF AUGUST, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whitling
President

